

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Tuesday, September 12, 2023**

Designated Federal Officer (DFO)

- Cedric Jeans Acting TAP Director

Members Present

- | | | |
|---------------------------|------------------------|-----------------|
| • Tor Daley | Anchorage, AK | Member (Absent) |
| • Ellen Dickey | Dakota Dunes, SD | Member |
| • Joel Gelb | Brooklyn, NY | Member |
| • Philip George | Saint George, UT | Member |
| • Kameelah Guthridge | Columbus, OH | Member (Absent) |
| • Charles Harvey | Albany, NY | Member |
| • Jean Miller | Middletown, CT | Vice-Chair |
| • Patricia "Pat" Thompson | Providence, RI | Chair |
| • Lucinda Weigel | Vienna, VA | Member |
| • Eugene Lillie | National Chair | Visiting Member |
| • Angela Madison | National Vice-Chair | Visiting Member |
| • Donna Patterson | Special Projects Chair | Visiting Member |

Staff

- | | |
|-------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Cedric Jeans | Acting TAP Director |
| • Kelvin Johnson | TAP Program Analyst |
| • Antoinette Ross | TAP Program Analyst |
| • Fred Smith | TAP Program Analyst |
| • Ann Tabat | TAP Program Analyst |
| • Tamikio Bohler | Program Analyst Wage & Investments (W&I) |
| • Cindy Jones | Supervisor W&I |

Welcome/Opening

Cedric Jeans opened the call and welcomed everyone on to the meeting.

Public Participants

None

Roll Call

Kevin Brown completed roll and quorum was met.

Welcome/Announcements/Comments/Acknowledgement of Citizens

Pat Thompson welcomed and thanked everyone for joining the call.

Committee News & Updates

Thompson encouraged everyone to take the end of year survey as it is important to get feedback from the members to help improve TAP's processes and procedures.

Thompson informed the committee a By-Laws Committee has been created. She encouraged members to join this committee as it seeks to rewrite, refresh, and rework the TAP by-laws. The committee will last about two months. Contact CJ Mills or Ann Tabat if you wish to be a part of this committee.

Thompson discussed projects suggested to be worked in the 2024 TAP year. The projects include: 55984- Form 8938 Statement of Foreign Financial Assets; 60161- Form 1040 NR; and 55654- Form 1040 and instructions. She stated a screening review that will be held in October may identify additional projects to be worked in the 2024 TAP year.

Thompson encouraged members to join the effort to wrap up the committee's remaining work as soon as possible in attempt to obtain IRS responses prior to the end of the TAP year. She addressed new time proposals for the monthly committee meeting to accommodate conflicting schedules. There was a suggestion to move the meeting time to 3:30pm ET. Weigel motioned; Harvey seconded. Committee voted to change the committee time to 3:30pm ET for the last two remaining full committee meetings.

Action: Meeting time changed to 3:30pm ET.

Thompson reiterated a solicitation for participation was sent out via email by Susan Jimerson to work on the Annual Report. Please respond to the email by September 22, 2023, to be a part of this committee.

Thompson advised the elections for next year's Chair and Vice Chair will be held next month. Madison provided examples of the duties and the time commitment needed to conduct business as the TAP national Vice-Chair. Lillie provided examples of the duties associated with being the National Chair along with the time commitments to perform duties of this position. Both Madison and Lillie advised members to reach out with additional questions.

Approval of Minutes

June 13, 2023, minutes, Weigel motioned; Gelb seconded.

July 11, 2023, minutes, Dickey motioned; Gelb seconded.

August 8, 2023, minutes- Weigel motioned; Dickey seconded.

Action: June, July and August minutes accepted as submitted.

National Office Report/ DFO Report

Jeans reported most of the staff will be out of office next week for training; therefore, members may experience delays in response to emails and other communication.

Jeans and Robert Rosalia are also attending training this week and will be in travel

status starting later today. Jeans advised that the IRS has reached out for TAPs for assistance with a Most Serious Problem (MSP) concerning the Appeals process. A focus group will be held and will discuss the following topics:

- Ability for taxpayers to request Appeals reconsideration in IRS matters.
- The transparency of Appeals decisions.
- The accessibility for taxpayers who do not live nears Appeals offices.
- Some of the alternative dispute resolution practices that Appeals does.
- Circuit riding practices.

Jeans advised a solicitation for volunteers will be sent out once date and time is confirmed. It's projected to occur on September 26, 2023, at 2:00pm ET.

Jeans encouraged the committee to continue push the current issues worked on forward to get issues this committee out to see if we can get a response before the third-year members cycle off the panel. Jeans encouraged everyone to please continue to their hard work through the end of the TAP year.

TAP Committee Update **Awaiting IRS Responses**

- **52664** – Form 3520 & F3520A (Foreign Trust)
- **62742** – Form 8615 & Inst (Children Who Have Unearned Income)
- **52596** – F1040 – (Rebuttal)

Tabat reported we are still awaiting status from IRS on the submitted referrals. The referrals are still within required time frame for the IRS to respond, a status request has been sent to the JC analyst.

Subcommittee 1

Miller reported:

- **57139** – Digital Assets/Crypto
Still working this issue.
- **54759**- Form 8888 & Instructions Project Proposal vote to agree and assign to be worked, previously assigned as preparatory work.
- **55647** - Form 8915: Qualified Disaster Retirement Plan Distributions and Repayments-Draft referral and Quality Review completed. Vote held to elevate to Joint Committee contingent on Systemic Advocacy (SA) and Attorney Advisor (AA) review.

Dickey motioned; Weigel seconded.

Action: Issue elevated to Joint Committee (JC) pending SA and AA response

The committee reviewed project proposal 54759 Form 8888 for subcommittee 1 to work on. Miller motioned; Dickey seconded.

Action: Issue assigned to subcommittee 1

Subcommittee 2

Weigel reported:

- **55265** - Form 2210: Underpayment of Estimated Tax by Individuals, Estates and Trusts
This issue is being worked.
- **64919** - Decedent
This issue is still being worked. Both projects may be ready by October.

2022 TAP Annual Report (Committee Check List

Blurbs to be Assigned:

None

Screening Report

Thompson reported the next screening meeting will be scheduled in October. Gelb had two issues to be submitted for screening. Tabat indicated he could send them to her, and the committee will determine if they are applicable to this committee or another area of TAP. Tabat invited members to join the screening committee to assist with this effort. This would allow members to learn about the process of how grassroots issues are received and reviewed.

Parking Lot:

No new assignments.

Outreach Report

Miller reported the committee is working on completing content for the Facebook page. They are asking that we share photos of any outreach activities completed to Richard Rodriguez, Angela Madison, and Melanie Almeida. Please share any upcoming outreach events so they can be shared on the page as well. Miller solicited a volunteer for the newsletter report. Miller asked the members to continue to update your activity records as you complete any outreach and activities.

ICC Updates/Newsletter

- Thompson reported is due September 22, 2023.
 - Miller volunteered to complete the subcommittee 1 write up for the newsletter and Weigel volunteered to complete the write up for subcommittee 2.

Action Items

- June, July, and August minutes approved, will be forwarded for posting.
- The new meeting time is 3:30pm ET. Tabat will edit the current invite and resend.
- Issue 55647 voted to be elevated to JC, will monitor response from AA and SA
- Form 8888 updated to project status for Subcommittee 1.

Chair Closing Comments & Round Table

Thompson thanked everyone for their attendance at the meeting and encouraged the committee to maintain quorum to continue to move work forward for the next two meetings.

Closing

Jeans thanked everyone for joining and closed the meeting at 11:49am ET.

**The next monthly meeting
October 10, 2023, at 3:30pm EST/2:30pm CST/1:30pm MST/12:30pm PST/12:30am
AST/9:30am HST**

These minutes have been approved and certified by the committee chairperson.